

Sanctioning of Parent Organizations and Booster Groups (Activity Fund, Exemptions)

The Board believes that student achievement programs, booster clubs, and parent-teacher associations and organizations can advance the educational goals of the Board of Education and confer a benefit to the students of the School District. It is the purpose of this policy to establish guidelines for the sanctioning of those adult organizations that raise money and collect revenue for the benefits of students. Only those student achievement programs and adult organizations sanctioned in accordance with this policy will be exempt from the statutory controls over school activity funds found in the Oklahoma School Code, OKLA STAT, tit. 70 §5-129, and Board Policy D-07, School Activity Fund Management.

An adult organization is defined as any organization which:

1. Is managed or operated by adults rather than students;
2. Uses student assistance to a minimal degree and is not assisted by students during the school day;
3. Does not consume school materials in advertising its activities;
4. Does not represent itself as a school organization but clearly defines itself as a parent or booster club; and,
5. Maintains bank, financial and tax exempt status separate from the School District.

All organizations which meet the requirements for adult organizations may petition the Board for exemption to the requirements Board Policy D-07. If the Board grants such an exemption, the organization will not be required to have its funds processed through the school activity fund accounts and it will not be required to have its fundraisers under the control of the Board of Education.

A petition for exemption must include the following:

1. A list of Officers;
2. Names of individuals who have purchasing authority;
3. Bank account numbers and identification numbers;
4. A detailed statement explaining how funds will be raised and how the School District and its students will benefit if the organization is sanctioned.
5. A copy of the Organization's Charter and By-Laws; and,
6. Documents proving that it has met all requirements, pursuant to state and federal law, to be considered a non-profit or tax exempt organization.

The Petition shall be submitted to the superintendent for preliminary review. After the program, association, or organization's petition has been reviewed by the superintendent, the superintendent shall make a recommendation to the Board of Education. The Board of Education shall review the petition and shall sanction or decline to sanction the applicant. The decision of the Board of Education is final and non-appealable.

The Board will establish two categories of student achievement programs, parent-teacher associations, or adult organizations for sanctioning purposes.

Type A - The Board may sanction any student-achievement program, parent-teacher association, or organization that is organized under Section 501 (c) (3) of the Internal Revenue Code to maintain bank, financial, and tax exempt status separate from the school activity fund if that program, association, or organization satisfies and accepts the requirements outlined in this policy and on the application for sanctioning form.

Type B - The Board may sanction any student achievement program, parent-teacher association, or organization that satisfies and accepts the requirements outlined in this policy and on the application for sanctioning form to maintain a bank account outside of the school activity fund for emergency purposes, to wit:

- (1) All current outside bank balances would be deposited in the school activity fund in a sub-account designated for the program, association, or organization.

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- (2) The program, association, or organization would request a check from the school activity fund in any amount up to \$1,500.00 to be deposit in an

outside bank account as a Petty Cash Account for "emergency purchases" including but not limited to food, accommodations, or any other purchase where the provider of services or merchandise will not charge to the school activity fund. These purchases will not be tax exempt.

- (3) When the outside account needs to be replenished, as determined by the program, association, or organization, the receipts for those expenditures would be presented to the school activity fund custodian/manager and a check would be written for that amount to be deposited in the outside account to restore it to the original deposit that established the account.
- (4) The program, association, or organization would agree to deposit receipts from all sources into its activity fund sub-account.

All funds raised by the program, association, or organization will be used to achieve the stated purposes and goals of the program, association, or organization. No administrative fees or stipends to officers, school employees or others will be permitted.

Any plan, project, or movement by a sanctioned student achievement program or parent-teacher association or adult organization instituted to expand, modernize, renovate, or render maintenance to school-controlled and/or owned properties will be presented to the Board in official session for its consideration, comment, evaluation, approval, and sponsorship. This must be done before any public announcement is made.

Any group eligible for sanctioning that does not present an application for sanctioning is automatically in the School Activity Fund and may not maintain an account outside that Fund.

Any student achievement program, parent-teacher association or adult organization that is organized for the benefit of the students that is not within the School Activity Fund or has not been sanctioned will not be allowed to use school facilities or students for fund-raising activities nor be allowed to contribute to the support of any district activity.

Legal Reference: 70 Oklahoma Statutes, 1996, §5-129.1